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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA
Northern Division

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

DAVID B. KAPLAN, ESQ.,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS, LLC,
SYNCHRONIZED ORGANIZATIONAL
SOLUTIONS INTERNATIONAL, LTD.,
and MANNA INTERNATIONAL
ENTERPRISES, INC.,

Defendants,

and

LISA M. KAPLAN,
THE WATER-WALKING
FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

**FINAL JUDGMENT AS TO
RELIEF DEFENDANT MANNA
INVESTMENTS, LLC**

1 The Securities and Exchange Commission having filed a Complaint, Relief Defendant
2 Manna Investments, LLC (“Relief Defendant”) having entered a general appearance; consented to
3 the Court’s jurisdiction over Relief Defendant and the subject matter of this action; consented to
4 entry of this Final Judgment without admitting or denying the allegations of the Complaint (except
5 as to jurisdiction and except as otherwise provided herein in paragraph II); waived findings of fact
6 and conclusions of law; and waived any right to appeal from this Final Judgment:

7 I.

8 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief
9 Defendant is liable for disgorgement of \$483,417.52, representing funds received as a result of the
10 conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of
11 \$38,119.61. Any amounts paid toward disgorgement by Relief Defendant shall be credited against
12 the amount Defendants have been ordered to disgorge.

13 The Commission may enforce the Court’s judgment for disgorgement and prejudgment
14 interest by moving for civil contempt (and/or through other collection procedures authorized by
15 law) at any time after 14 days following entry of this Final Judgment. Relief Defendant shall pay
16 post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission
17 shall hold the funds, together with any interest and income earned thereon (collectively, the
18 “Fund”), pending further order of the Court.
19

20 The Commission may propose a plan to distribute the Fund subject to the Court’s approval.
21 Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of
22 Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the
23 administration of any distribution of the Fund. If the Commission staff determines that the Fund
24 will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to
25 the United States Treasury.
26

27 II.

28 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated

1 herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply
2 with all of the undertakings and agreements set forth therein.

3 III.

4 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain
5 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

6 Dated: January 8, 2018, ~~2017~~

A handwritten signature in blue ink, appearing to read 'Miranda Du', is written over a horizontal line.

8 The Honorable Miranda Du
9 United States District Judge

EXHIBIT B

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FOUNDATION, INC., and
MANNA INVESTMENTS, LLC,

Relief Defendants.

Case No. 3:16-cv-00270-MMD-VPC

Honorable Miranda Du

**CONSENT OF RELIEF DEFENDANT
MANNA INVESTMENTS, LLC**

1 1. Relief Defendant Manna Investments, LLC (“Relief Defendant”)¹ acknowledges
2 having been served with the Complaint in this action, enters a general appearance, and admits the
3 Court’s jurisdiction over Relief Defendant, and over the subject matter of this action.

4 2. Without admitting or denying the allegations of the complaint (except as provided
5 herein in paragraph 10 and except as to personal and subject matter jurisdiction, which Relief
6 Defendant admits), Relief Defendant hereby consents to the entry of the Final Judgment in the form
7 attached hereto (the “Final Judgment”) and incorporated by reference herein, and agrees to pay
8 disgorgement in the amount of \$483,417.52, plus prejudgment interest thereon in the amount of
9 \$38,119.61.

10 3. Relief Defendant waives the entry of findings of fact and conclusions of law
11 pursuant to Rule 52 of the Federal Rules of Civil Procedure.

12 4. Relief Defendant waives the right, if any, to a jury trial and to appeal from the entry
13 of the Final Judgment.

14 5. Relief Defendant enters into this Consent voluntarily and represent that no threats,
15 offers, promises, or inducements of any kind have been made by the Commission or any member,
16 officer, employee, agent, or representative of the Commission to induce Relief Defendant to enter
17 into this Consent.

18 6. Relief Defendant agrees that this Consent shall be incorporated into the Final
19 Judgment with the same force and effect as if fully set forth therein.

20 7. Relief Defendant will not oppose the enforcement of the Final Judgment on the
21 ground, if any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure,
22 and hereby waives any objection based thereon.

23 8. Relief Defendant waives service of the Final Judgment and agrees that entry of the
24 Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to Relief
25 Defendant of its terms and conditions. Relief Defendant further agrees to provide counsel for the

26
27 ¹ A relief defendant is a nominal defendant alleged to have received ill-gotten gains from the
28 conduct of others to which it has no legitimate claim, but that is not alleged to have itself committed
violations of the federal securities laws.

1 Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an
2 affidavit or declaration stating that Relief Defendant has received and read a copy of the Final
3 Judgment.

4 9. Consistent with 17 C.F.R. § 202.5(f), this Consent resolves only the claims asserted
5 against Relief Defendant in this civil proceeding. Relief Defendant acknowledges that no promise
6 or representation has been made by the Commission or any member, officer, employee, agent, or
7 representative of the Commission with regard to any criminal liability that may have arisen or may
8 arise from the facts underlying this action or immunity from any such criminal liability. Relief
9 Defendant waives any claim of Double Jeopardy based upon the settlement of this proceeding,
10 including the imposition of any remedy or civil penalty herein.

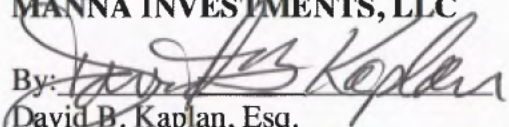
11 10. Relief Defendant understands and agree to comply with the terms of 17 C.F.R.
12 § 202.5(e), which provides in part that it is the Commission's policy "not to permit a defendant or
13 respondent to consent to a judgment or order that imposes a sanction while denying the allegations
14 in the complaint or order for proceedings," and "a refusal to admit the allegations is equivalent to a
15 denial, unless the defendant or respondent states that he neither admits nor denies the allegations."
16 As part of Relief Defendant's agreement to comply with the terms of Section 202.5(e), Relief
17 Defendant: (i) will not take any action or make or permit to be made any public statement denying,
18 directly or indirectly, any allegation in the complaint or creating the impression that the complaint is
19 without factual basis; (ii) will not make or permit to be made any public statement to the effect that
20 Relief Defendant does not admit the allegations of the complaint, or that this Consent contains no
21 admission of the allegations, without also stating that Relief Defendant does not deny the
22 allegations; and (iii) upon the filing of this Consent, Relief Defendant hereby withdraws any papers
23 filed in this action to the extent that they deny any allegation in the complaint. If Relief Defendant
24 breaches this agreement, the Commission may petition the Court to vacate the Final Judgment and
25 restore this action to its active docket. Nothing in this paragraph affects Relief Defendant's: (i)
26 testimonial obligations; or (ii) right to take legal or factual positions in litigation or other legal
27 proceedings in which the Commission is not a party.
28

11. Relief Defendant hereby waives any rights under the Equal Access to Justice Act, the Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek from the United States, or any agency, or any official of the United States acting in his or her official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or costs expended by Relief Defendant to defend against this action. For these purposes, Relief Defendant agrees that Relief Defendant is not the prevailing party in this action since the parties have reached a good faith settlement.

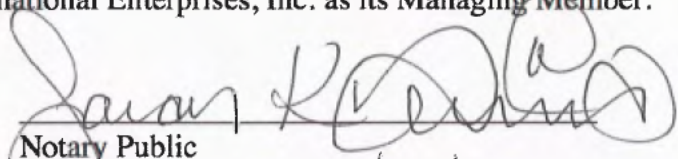
12. Relief Defendant agrees that the Commission may present the Final Judgment to the Court for signature and entry without further notice.

13. Relief Defendant agrees that this Court shall retain jurisdiction over this matter for the purpose of enforcing the terms of the Final Judgment.

MANNA INVESTMENTS, LLC

By: 
 David B. Kaplan, Esq.
 Managing Member
 1314-B Cave Rock Drive
 Glenbrook, NV 89413
 Telephone: 509-263-4625

On Sept 27, 2017, David B. Kaplan, Esq., a person known to me, personally appeared before me and acknowledged executing the foregoing Consent with full authority to do so on behalf of Manna International Enterprises, Inc. as its Managing Member.


 Notary Public

Commission expires: 05/12/2020

